App F IX 4

Previous References

1932 (M)

File No 133-3-

Serial Nos 174

Later References

PRESERVED

General and Revenue Secretariat

Serial Nos 4

Part B for December 1932

SUBJECT

Levy of municpal tax on the District Board Musafirkhana building at Gundlupet

4) The President, Dt Bd Mysore
L 4306 Q 22-12-32
States that in the circumstances mentioned the musafirkhana building is liable for payment of the tax

11/1/33

Levy of ml taxes on St Board musafirkhanas

General and Revenue Secretariat — File No — of 193

Serial No

From

The President, St Board Mysore

Letter no C 800 9 4 F 32

States that the ml council of Guidelapet demand an assessment of Rs 157 per annum for the years for the St Board musafirkhana and that as this supplies one of the wants of the ml council by creating convenience to travellers, the musafirkhana buildings may be exempted from payment of ml tax

1) Guidelapet is a minor ml council and in the taxation rules no exemption has been made in the case of St Board musafirkhanas if approved a clause may perhaps be added under exemptions in Schedule I to the Rules

2) In forwarding the President's letter the Dy Com[r], Mysore, has not expressed any opinion on the proposal his opinion may be called for

(Govt seen) 3) Yes pl do so 17/8

4) Draft ordered 20/8

5) Issued 26/8

Re Dy Com[r] Mysore letter no A 1543 9 30 9 32 calls for his opinion on the proposal of the Board to exempt musafirkhanas from payment of ml taxes

GENERAL SECRETARY'S OFFICE — ISA C No

TYPING SECTION — 27 AUG 1932

NOTE—Contn Sheet

WD 70—GSI M—60 000—13 8 31

Municipalities and Authorities

File No 133 of 193 Z | General and Revenue Secretariat 1883

Letter no L 03 823/32 dy 27-6-32 from the Engineer stating that he is of opinion that there is no reason for exempting these municipalities from the taxes

6) Town office is also invited to the S U of report dy 8-6-32 stating that the tax had been levied when the buildings had been let out no case is made out for exemption

7) Filed for orders — Office Branch 2 put up with notes

Rule 87(1) Please see Schedule D of the Municipal Accounts Rules printed on page 18b of the Municipal Account Manual of Assam, exemption can be claimed only on the ground that the building is used for a charitable purpose and as doubtful if the municipalities in question can be deemed to be used for a charitable purpose the Dy Comr considers that there are no reasons for

Serial No

exempting the building from municipal taxation the Law Section may be consulted and in view of the fact that Boards maintaining Musafirkhanas in compliance with the provisions of the Statute, it may also be considered whether it is not desirable to exempt these buildings from municipal taxation

GENERAL SECRETARY'S 8 NOV 1932 No.

Genl Secy) 8/11/32

Law Secy)

'D'

Schedule I to the Amritsar Mcl Taxation Rules prescribes certain exemptions to the levy of the Mcl Tax. Under cl (b) of the exemptions, "buildings belonging to Govt and used solely for public purposes and not used or intended to be used for purposes of profit are exempted from payment of the tax". The President of the Gurdaspur Municipality states that the said Dera Musafirkhana was rented out to the Edl dept for holding the Middle School @ Rs 15 per mensem till 1930-31 & there is no doubt that the building was earning some profit during the years referred to, and therefore there seems to be some justification to levy the Mcl Tax for that period.

NOTE—Contn Sheet

It is on this basis that the DC has recommended for the levy of the tax during the period mentioned above. Exemption may however be granted from '31. Since it is reported by the Dist Bd president that the Musafirkhana is guarded and by the travellers free of charge for 3 days and that even after 3 days a nominal charge is levied the collection being utilised for the upkeep of the building

Sub grades

RSD 2/7

During the period for which the tax is demanded, this building had been let out for a rent of Rs 15/- per month consequently during that period it cannot be stated to have been a charitable institution & it was liable to pay the tax

If it is kept & used as a Musafirkhana it may be construed to be a charitable purpose, just like chattrams. The rent levied for travellers would hardly suffice for the repairs. It seems to be desirable to exempt musafirkhanas so long as they are kept as such. If necessary, the rules may be amended to make this clear. How are T B's & chauttries dealt with now? Regn will furnish an analogy

(L S G)

CE 26/4

[App F III—2

General and Revenue Secretariat

File No 133 of 1932

Serial No

GENERAL SECRETARY'S
30 NOV 19
No

for orders

Secl Secy) 29/11

Reply as at A. There is no need to take up the question of exempting all musafirkhanas now.

11/12

14/12

TYPING SECTION
17 DEC 1932
GENL & REV SECTT

To the post of HD, vide 4306-D 22/12/32

State that in the cases mentioning the musafirkhana land duty is leviable but

NOTE—Contn Sheet

File No | of 193 | General and Revenue Secretariat

Mr 133-32-1

Office of the President District Board
Mysore District

No C 800 L B 31-32 Dated Mysore 3rd August 1932

GEN & REV SECTT 636 9 AUG 1932 L & G BRANCH

From

B S PUTTASWAMY ESQ B A B L
PRESIDENT DISTRICT BOARD
MYSORE

To

R RANGA RAO, ESQ , B A ,B.L ,
General Secretary to the Government of
His Highness the Maharaja of Mysore,
Bangalore

Through the Deputy Commissioner of Mysore District

Sir

SUBJECT — Re ASSESSMENT FOR THE MUSAFIRKHANA BUILDING AT GUNDLUPET

I have the honour to state that there is a musafirkana building in the limits of Gundlupet Municipality which is - under the control and management of the District Board The municipal council is demanding an assessment at the rate of - Rs 15/- per year for the years 1926-27, 27-28, 28-29 and 29-30 This building was formerly a chattram endowed by one Mr Annajaiyengar and is now maintained by the District Board These musafirkhanas are intended for the free occupation and use of travellers, except that a nominal fee of annas two per day is levied for halt after three days Practically there is very little income from these buildings while the Board spend a - heavy sum over their upkeep and maintenance Besides the District Board is supplying one of the wants of these municipalities by creating convenience to travellers, a work which is devolved on them Considering all these aspects the municipality was addressed to exempt the musafirkhana building from payment of the municipal tax The municipal council in their letter No 109/31-32 dated 25th June 1932 insist on paymert of the tax The matter was placed before the District Board and the Board have resolved that Government be addressed in the - matter A copy of their resolution is enclosed

2 This is almost a free institution, and the income - derived is a very insignificant amount, whereas the Board are spending money for its upkeep and an establishment is maintained to look after the buildings If the Board are to pay the taxes this will be an additional burden The Board are supplying one of the wants in municipal towns If in one place they are taxed ~~xed~~, there may be possiblity of other municipalities also demanding such taxes So much so, the Board will be put to a very - ~~great~~ heavy expenditure - Considering these and other aspects of the case, I request that Government may be graciously pleased to exempt the musafirkhanas from payment of municipal tax just - like other Government buildings -

I have the honor to be,

S i r ,

Your most obedient servant,

B S Pullaswamy

PRESIDENT,

DISTRICT BOARD OF MYSORE

OFFICE OF THE DEPUTY COMMISSIONER No. 2215 4 AUG 1932 MYSORE DISTRICT

YSK Gl 2205/32-33

Forwarded with Compliments

Deputy Commissioner
Mysore Dist

4/8/32

4

EXTRACT FROM THE PROCEEDINGS OF THE DISTRICT BOARD MEETING HELD ON 9TH/10TH JULY 1932

****

30 Correspondence ending with letter No 109/31 dated 25-6-1932 from the President, Municipal Council, Gundlupet, re the assessment claimed by the Municipal Council, Gundlupet, from the District Board for the musafirkhana at Gundlupet

Resolution

'The Government be addressed in the matter '

'Extract'

B S Puttaswamy

PRESIDENT,
DISTRICT BOARD OF MYSORE

YSK

Appendix F G—1]

SUBJECT

9

Section ~~H~~ ML

File No 133-32

Serial No 2

Diary No of letter replied to

No L/1545

To The D.C. Mysore Dt

Sir,

General and Revenue Secretariat

( )

the *193*

With reference to your memo No. Cyl. 2205/32-33 dt 4-8-32 forwarding letter No. C 800/LB 31-32 dt 3/4-8-32 from the President, Dt. Board, Mysore in the matter of exempting the Sowcars Agrahara at Chandlapet from Municipal taxes, I am directed to request you to kindly furnish your opinion on the proposal of the Dt. Board to exempt the Dt. Board ~~exempt~~ Agrahara from being assessed to municipal taxes

Date of issue 30/8

Signed by Mr A S Rowe

List of enclosures

Copied by

I have etc

Examined by

for Secy to Govt

26/8

WD 71—GBPM—40 000—20 7 31

mr 133-32-3

No L D3 823/32
Encl

Office of the Deputy Commissioner
Mysore District

Dated Mysore 27th October 1932

FROM

S ABDUL WAJID Esq B A
Deputy Commissioner
Mysore District

TO

R Ranga Rao, Esq ,B A ,B L ,
General
Secretary to the Government of Mysore
Bangalore

SIR,

Exempting the Musafirkhana at Gundlupet from Municipal Taxes

With reference to your letter No L 1545/M 1 133-32-2 dated 28/30th August 1932 re the above, I have the honor to state that in the circumstances set forth in the Gundlupet Municipal President's report No C 109/31-32 dated 8th October 1932, the Sub Division Officer, Nanjangud Sub Division is of opinion that there are no reasons for exempting the Musafirkhana from the Municipal taxes

I agree with the Sub Division Officer's opinion

A copy of the resolution of the Municipal Council and the President's report accompany

I have the honor to be,

Sir,

Your most obedient servant,

Deputy Commissioner,

Mysore District

Appendix F G—1]

SUBJECT

Section 2nd

3 File No 133-32

Serial No 4

Diary No of letter replied to 1985

No L 4306

To The post, Otty, Nyme and 25, Mys Esq;

General and Revenue Secretariat

( )

the *193*

With refree to your letter no C 8170 dy 4-8-32 requesting that the OTD Municipal building at Bangalpet may be exempted from payment of Mal tax, I am directed to state that the tax is demanded for the period during which the building had been let out to Eden Depot for a rent of Rs 15/- p m, and that as it can not be said to have been a charitable institution during that period, it is liable for the payment of the tax ~~for the period referred to~~

Date of issue 22/12/32

Signed by Mr A.S Rao

List of enclosures

Copied by

Examined by

WD 71—GBPM—40 000—20 7 31

9 Rooms obt

PTO 22/12 22/12

Memo No L 4307 / Encl Records

[illegible] this letter no L 813/32 dt 27-6-32,

with records

D O -

[illegible] Encl [illegible]

15/12

L 4306

Extra. 1

17th Decr 1932
22nd

The

The President, District Board, Mysore,
Through the Deputy Commissioner, Mysore District

With reference to your letter No C 800 dated 4th August 1932 requesting in the circumstances stated that the District Board Musafirkhana building at Gundlupet may be exempted from payment of municipal tax, I am directed to state that it is reported that the tax demanded is for the period during which the building had been let out to the Education Department on a rent of Rs 15/- per mensem and as it cannot be said to have been a charitable institution during that period, it is liable for the payment of the tax

I have the honor to be,

Sir,

Your most obedient servant,

Sd H V Ramaswami

General Secretary to Government

Memo No. L-4307/Exc Revenue

Copy of the above is forwarded with compliments to the Deputy Commissioner, Mysore District with reference to correspondence ending with his letter No L.D.J-823/32 dated 27th October 1932 with records

By order,

for General Secretary to Government

B L N 3